

**RESOLUTION BY:**

**03- R-1104**

**FINANCE/EXECUTIVE COMMITTEE**

**AUTHORIZING REFUNDS FOR THE OVERPAYMENT OF BUSINESS LICENSE FEES TO ARCO DESIGN/BUILD CONSTRUCTION ACCOUNT #069142LGB, IN THE AMOUNT OF \$20,715.11; AND FOR OTHER PURPOSES.**

WHEREAS, ARCO Design/Build Construction has overstated and paid on gross receipts generated outside the state and is due a refund, which has been verified by the Business Tax Division.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA that the Mayor or her designee be and is hereby authorized to issue a refund check to the following party in the amount indicated:

<u>ACCOUNT</u> <u>Name</u>	<u>PAYEE</u>	<u>ACCOUNT</u> <u>NUMBER</u>	<u>AMOUNT</u>
ARCO Design/Build Construction	ARCO Design/Build Construction 1100 Spring St., Suite 103 Atlanta, Georgia 30309	069142LGB	\$20,715.11

**BE IT FURTHER RESOLVED** that said refund shall be charged to and paid from:  
**FAC 1A01 529010 T31001.**

100-101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000-1001-1002-1003-1004-1005-1006-1007-1008-1009-1010-1011-1012-1013-1014-1015-1016-1017-1018-1019-1020-1021-1022-1023-1024-1025-1026-1027-1028-1029-1030-1031-1032-1033-1034-1035-1036-1037-1038-1039-1040-1041-1042-1043-1044-1045-1046-1047-1048-1049-1050-1051-1052-1053-1054-1055-1056-1057-1058-1059-1060-1061-1062-1063-1064-1065-1066-1067-1068-1069-1070-1071-1072-1073-1074-1075-1076-1077-1078-1079-1080-1081-1082-1083-1084-1085-1086-1087-1088-1089-1090-1091-1092-1093-1094-1095-1096-1097-1098

ACCOUNT # & TYPE: 069142LGB

**AMOUNT REQUESTED:** \$ 20,715.11

DATE: 6/26/03

**DATE D/B TYPED:**

  
GARY DONALDSON

**DATE SENT TO ACCOUNTS PAYABLE:** \_\_\_\_\_

CHECK DATE &amp; NUMBER:

**COMPLETED, COPIED & FILED:** \_\_\_\_\_  
Copies given upon request only

**Comments:**

# REFUND REQUEST APPROVAL

Business Name ARCO Design/Build Construction

Account # #069 142 LCB

Refund Amount \$ 20,715.11

Mailing Address 1100 Spring Street Suite 103  
Atlanta, GA 30309

Explanation Overpaid on revenue  
generated outside the state for 2007

Submitted By Alice Hughes

Approved By Jane Boyd

Management \_\_\_\_\_

els

Design/Build

February 11, 2003

*Requested  
Copies of Returns  
2/24/03*

Jerome Bodiford  
Business Tax Advisor  
55 Trinity Avenue  
Suite 1350  
Atlanta, Georgia 30335


Dear Mr. Bodiford:

In 2000, ARCO Design/Build Construction Company, Inc. overpaid its business tax return in the City of Atlanta, account #06142LGB, paying \$54,901.00. I believe the overpayment resulted from us reporting and paying tax on all revenues, not only on Georgia revenues. After reviewing, the liability was significantly reduced. A liability of \$19,992 was applied against it in 2000, and \$7,493 was applied against it in 2001, resulting in a credit balance of \$27,415.79 as of February 11, 2003. I have filed our 2002 renewal, and I understand that the liability for 2002 will be applied against the credit, however any remaining balance should be refunded to us.

From my conversations with the business tax division, I understand that to get the refund a request must be made in writing and then there is some administrative issues that must be sorted through. Please process our refund request as soon as possible and contact us if any further information is needed.

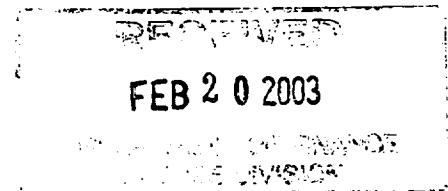
Thank you for your assistance in this matter.

Sincerely,



Charles E. Franke, II, CPA  
Controller

Cc: Mahaley Hurley



# BILL/ACCOUNT SUMMARY INQUIRY

LICENSE/TAX NO.: 069142 LGB BUSINESS NAME: ARCO DESIGN/BUILD CONSTRUCTION  
 ACCOUNT STATUS: R C START DATE: 1997-01-01 END DATE:  
 LOCATION ADDRESS: 1100 SPRING ST NW  
 ATLANTA GA 30309 -

COMPONENT INFORMATION	BILL NO	Bill DATE	BILL DUE DATE	BALANCE DUE 7/8/9
RPT. DATE: 2003-01-01	594848	2003-03-21	2003-05-01	-\$20,715.11
FILE DATE: 2003-02-15				
COMP. NO.: 000647236				
COMP. TYPE: REN				
CLASS: 3				
SIC CODE: 1521	REMIT NO	REMIT RELATED TYPE	DATE ENTERED	REMIT AMOUNT 10/11
SIC DESC: CONTRACTOR-BLDG	268175	PAY	2000-03-22	-\$54901.35
NO. EMPLS.: 17				
VOLUME: \$10,022,287.00				
4/5				
CURRENT ACCOUNT BALANCE = -\$20,715.11				

1=HELP 2= 3=PREV SCRN 4=COMP FRWD 5=COMP BKWD 6=MEMO LOG  
 7=BILL FRWD 8=BILL PKWD 9=DSPLY BILL 10=REMT FRWD 11=REMT Bkwd 12=PREV MENU

3/20/03

ALICE,

I apologize for the delay in getting the information you requested, but I now have it here, 2001, 2000, 1999 Federal & STATE of GEORGIA tax returns. I believe from our previous conversation this information would be necessary to verify the correct overpayment owed back to ARCO Design/Build Construction. Please review the info & let me know what, if any, additional information is needed to process our Refund.

THANKS.

Chuck

**ARCO/Murray**

Corporate Services, Inc.

1750 S. BRENTWOOD BLVD., SUITE 701 • ST. LOUIS, MISSOURI 63144  
(314) 963-0715 • FAX: (314) 963-0714

**Chuck Franke, CPA**  
Controller

DIRECT: (314) 918-2102  
DIRECT FAX: (314) 918-2152  
VOICE MAIL: (314) 962-5137 Ex. 102  
MOBILE: (314) 378-0563  
E-MAIL: cfranke@arco1.com

[www.arco1.com](http://www.arco1.com)

# BILL/ACCOUNT SUMMARY INQUIRY

LICENSE/TAX NO.: 069142 LGB BUSINESS NAME: ARCO DESIGN/BUILD CONSTRUCTION  
 ACCOUNT STATUS: R C START DATE: 1997-01-01 END DATE:  
 LOCATION ADDRESS: 1100 SPRING ST NW  
 ATLANTA GA 30309 -

COMPONENT INFORMATION	BILL NO	Bill DATE	BILL DUE DATE	BALANCE DUE 7/8/9
RPT. DATE: 2001-01-01	594848	2003-03-21	2003-05-01	-\$20,715.11
FILE DATE: 2002-04-05				
COMP. NO.: 000598338				
COMP. TYPE: ACA				
CLASS: 3				
SIC CODE: 1521	REMIT NO	REMIT RELATED TYPE	DATE ENTERED	REMIT AMOUNT 10/11
SIC DESC: CONTRACTOR-BLDG	268175	PAY	268175 2000-03-22	-\$54901.35
NO. EMPLS.: 19				
VOLUME: \$12,555,257.00				
4/5				
CURRENT ACCOUNT BALANCE = -\$20,715.11				

\* RECORD SUCCESSFULLY FOUND \*

1=HELP 2= 3=PREV SCRIN 4=COMP FRWD 5=COMP BKWD 6=MEMO LOG  
 7=BILL FRWD 8=BILL BKWD 9=DSPLY BILL 10=REMT FRWD 11=REMT Bkwd 12=PREV MENU

1750 South Brentwood Blvd., Suite 701  
St. Louis, Missouri 63144  
(314) 963-0715  
(314) 963-0714 FAX

ARCO Murrey Corporate Services, Inc.

To: TERRI NEWMAN Fax: 404-658-7465  
From: CHUCK FRANICE Date: 4/5/02  
Re: BUSINESS LICENSE Pages: (including cover) 2  
CC:

☐ Urgent ☐ For Review ☐ Please Comment ☒ Please Reply ☐ Please Recycle

TERRI,

per our conversation, the corrected number for Georgia  
Revenue is enclosed. Can you also make a change on the  
mailing address for future correspondence. THANKS.

Please call me w/ any questions @ 314-963-0715

Chuck



069142

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4/5/02

TERRI,

For our phone conversation, I'm notifying you of the correction to our 2001 CITY OF ATLANTA BUSINESS TAX RETURN. The 2001 Actual Revenue number, \$45,398,171, is total Company Revenue, not Georgia. The Georgia Revenue for 2001 was \$12,555,257, w/ out of state Revenue for 2001 being \$32,842,914. Can you please make the correction to our bill using the Georgia Revenue number of 12,555,257 & re-submit to us. We will then promptly process for payment. We apologize for the inconvenience & appreciate the help in resolving this issue.

MAILING ADDRESS:

1750 SOUTH BRENTWOOD BLVD.  
ST. LOUIS, MO 63144  
ATTN: CHUCK FRANK

Chuck Frank

CONTROLLER

AECO DESIGN/BUILD  
CONSTRUCTION COMPANY,

PHYSICAL  
LOCATION:

#069142 CCB  
1100 SPRING ST NW  
SUITE 101  
ATLANTA, GA 30309

Form 600S  
Georgia S Corporation  
Tax Return  
Department of Revenue  
Income Tax Division (Rev 8/00)



0002202911

Beginning 1/01/2000  
Ending 12/31/2000

2001 Net Worth Tax Return  
Beginning 1/01/2001  
Ending 12/31/2001

☒ Original Return  
☐ Amended Return

☐ Initial Net Worth  
☐ Final Return (attach explanation)

☐ New Corporation  
☐ Address Change

☐ Name Change  
☐ C Corporation Last Year

A Federal Employer ID Number 43-1765582	Name (corporate title) Please Give Former Name if Applicable ARCO DESIGN/BUILD CONSTRUCTION CO., INC.	E Date of Incorporation 12/17/1996
B GA Withd Tax Account Number 1985082-SL	Business Address (number and street) 1750 S. BRENTWOOD BLVD STE 701	F Inc Under Laws of What State DELAWARE
C GA Sales Tax Registration Number 9702745	City or Town ST. LOUIS, FULTON, MO 63144	G Date Admitted into Georgia 1/02/1997
D Standard Industrial Class. Code 233300	Location of Books for Audit ST. LOUIS, MISSOURI	H Kind of Business CONSTRUCTION
I Number of shareholders 4 Are there nonresident shareholders Y/N Y		
J Indicate latest taxable year adjusted by IRS . . . . . And when reported to Georgia . . . . .		
K Federal ordinary income (1120S, line 21. Copy of federal return must be attached) . . . . . \$ 841,347.		
L Location of principal place of business in GA 1100 SPRING ST. STE 103 ATLANTA, GA		

**Schedule 1 - Computation of Tax on Georgia Taxable Income**

(Round to nearest dollar)

1 Georgia taxable income . . . . .	1
2 Tax - 6% x line 1 . . . . .	2

**Schedule 2 - Computation of Net Worth Ratio (To be used by foreign corporations only)**

(Round to nearest dollar)

	a Within Georgia	b Total Everywhere	c Georgia ratio (a / b)
1 Total value of property owned (total assets from balance sheet) . . . . .	1	12,577,756.	
2 Gross receipts from business . . . . .	2 22,799,864.	33,506,388.	
3 Totals (line 1 plus line 2) . . . . .	3 22,799,864.	46,084,144.	
4 Georgia ratio (divide line 3a by 3b) . . . . .		4	0.494744

**Schedule 3 - Computation of Net Worth Tax**

(Round to nearest dollar)

1 Total capital stock issued . . . . .	1	3,000.
2 Paid in or capital surplus . . . . .	2	497,000.
3 Total retained earnings . SEE . STATEMENT . 1 . . . . .	3	1,628,697.
4 Net worth (total of lines 1, 2, and 3) . . . . .	4	2,128,697.
5 Ratio (GA and Domestic Foreign Corporation - 100%) (Foreign Corporation - line 4, Schedule 2) . . . . .	5	0.494744
6 Net worth taxable by Georgia (line 4 x line 5) . . . . .	6	1,053,160.
7 Net worth tax (from table in instructions) . . . . .	7	750.

**Schedule 4 - Computation of Tax Due or Overpayment**

(Round to nearest dollar)

	a Income Tax	b Net Worth Tax	c Total
1 Total tax (line 2, Schedule 1, and line 7, Schedule 3) . . . . .		750.	1 750.
2 Less: Credits and payments of estimated tax . . . . .			2
3 Less credits claimed: Job <input type="checkbox"/> Investment <input type="checkbox"/> Retraining <input type="checkbox"/> Child care <input type="checkbox"/> Research <input type="checkbox"/> Small co growth <input type="checkbox"/> Port activity <input type="checkbox"/> Basic skills <input type="checkbox"/> Other <input type="checkbox"/>			3
4 Balance of tax due (line 1, less line 2 and line 3) . . . . .			4 750.
5 Amount of overpayment (line 2 and line 3 less line 1) . . . . .			5
6 Interest due (see instructions) . . . . .			6
7 Penalties due (see instructions) . . . . .			7
8 Balance of tax, interest and penalties due with return . . . . .			8 750.
9 Amount of line 5 to be credited to 2001 estimated tax . . . . .			Refunded .

Declaration: I/We declare under the penalties of perjury that I/We have examined this return (including accompanying schedules and statements) and to the best of our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge.

CLIENT'S COPY

Signature of Officer

V.P. FINANCE

Title

Date

*Dennis P. Nilge*

P00161707

Signature of Individual or Firm Preparing the Return

Identification No. or SSN

WOLFE NILGES NAHORSKI PC

763 S NEW BALLAS RD STE 110

ST. LOUIS, MO

63141

Make check payable to Georgia Income Tax Division.  
Mail to Georgia Income Tax Division, P.O. Box 740391,  
Atlanta, Georgia 30374-0391.

Georgia Public Revenue Code Section 48-2-31 stipulates  
that taxes shall be paid in lawful money of the United States,  
free of any expense to the state of Georgia.

Copy of the Federal Return and Supporting Schedules Must be Attached, Otherwise this Return is Deemed Incomplete. No extension of time for filing will be allowed unless copy of request for federal extension or Form IT-303 is attached to this return.

**For shareholders and corporations doing business both within and without Georgia.**

**Schedule 5 – Additions to Federal Income**

(Round to nearest dollar)

1 State and municipal bond interest (other than Georgia or political subdivision thereof)	1	
2 Net income or net profits taxes imposed by taxing jurisdictions other than Georgia	2	
3 Expense attributable to tax exempt income	3	
4 Accelerated depreciation (ACRS) deducted on federal return (electing corporations only)	4	
5 Other additions	5	
6 Total (add lines 1 through 5). Enter here and on line 8, Schedule 8	6	

**Schedule 6 – Subtractions from Federal Income**

1 Interest on obligations of United States	1	
2 Depreciation allowed per IR Code as of 1-1-81 (ACRS-assets) (electing corporations only)	2	
3 Other subtractions	3	
4 Total (add lines 1 through 3). Enter here and on line 10, Schedule 8	4	

**Schedule 7 – Apportionment of Income (Part 1)**

	Within Georgia		Total Everywhere	
	a Beginning of year	b End of year	a Beginning of year	b End of year
1 Inventories	63,552.		63,552.	
2 Buildings (cost)	44,002.	44,002.	44,002.	44,002.
3 Machinery and equipment	126,658.	122,089.	126,658.	122,089.
4 Land				
5 Other tangible assets				
6 Total (lines 1 through 5)	234,212.	166,091.	234,212.	166,091.
7 Average (add columns a and b and divide by 2)	200,152.		200,152.	
8 Rented property (annual rate x 8)	1,143,432.		1,143,432.	
9 Total property	1,343,584.		1,343,584.	

Apportionment of Income (Part 2)	a Within Georgia	b Everywhere	c Do not round Column (a) / Column (b) Compute to 6 Decimals		d Do not round Georgia Factor Compute to 6 Decimals
1 Total property (Part 1 line 9)	1,343,584.	1,343,584.	1.000000	X .25	0.250000
2 Salaries, wgs, commissions & compensation	1,683,929.	1,683,929.	1.000000	X .25	0.250000
3 Gross receipts from business	22,799,864.	33,506,388.	0.680463	X .50	0.340232
4 Georgia ratio (total column d)					0.840232

**Schedule 8 – Computation of Total Income for Georgia Purposes**

1 Ordinary income (loss) per federal return	1	841,347.
2 Net income (loss) from rental real estate activities	2	
3a Gross income from other rental activities	3a	
b Less expenses	3b	
c Net business income from other rental activities	3c	
4 Portfolio income (loss):		
a Interest income	4a	124,006.
b Dividend income	4b	
c Royalty income	4c	
d Net short-term capital gain (loss)	4d	
e Net long-term capital gain (loss)	4e	
f Other portfolio income (loss)	4f	
5 Net gain (loss) under Section 1231	5	
6 Other income (loss)	6	
7 Total federal income (add lines 1 through 6)	7	965,353.
8 Additions to federal income (Schedule 5 above)	8	
9 Total (add lines 7 and 8)	9	965,353.
10 Subtractions from federal income (Schedule 6 above)	10	
11 Total income for Georgia purposes (subtract line 10 from line 9)	11	965,353.

**Schedule 9 – Computation of Georgia Net Income**

(Round to nearest dollar)

1 Total income for Georgia purposes (line 11, Schedule 8)	1	965,353.
2 Income allocated everywhere (attach schedule)	2	
3 Business income subject to apportionment (line 1 less line 2)	3	965,353.
4 Georgia ratio (line 4, Part 2, Schedule 7)	4	0.840232
5 Net business income apportioned to Georgia (line 3 x line 4)	5	811,120.
6 Net income allocated to Georgia (attach schedule)	6	
7 Total Georgia net income (add line 5 and line 6)	7	811,120.

All nonresident shareholders should be given a copy of the above information so that they can correctly determine their individual tax liability.

Mail return to: Georgia Income Tax Division, P.O. Box 740391, Atlanta, Georgia 30374-0391

**Form 600S**  
**Georgia S Corporation**  
**Tax Return**

Department of Revenue  
Income Tax Division (Rev 8/01)



0101504811

**2001 Income Tax Return**  
Beginning 1/01/2001  
Ending 12/31/2001

**2002 Net Worth Tax Return**  
Beginning 1/01/2002  
Ending 12/31/2002

☒ Original Return ☐ Initial Net Worth ☐ New Corporation ☐ Name Change  
☐ Amended Return ☐ Final Return (attach explanation) ☐ Address Change ☐ C Corporation Last Year ☐ Department Use Only Misc

<b>A</b> Federal Employer ID Number 43-1765582	<b>Name</b> (corporate title) Please Give Former Name if Applicable ARCO DESIGN/BUILD CONSTRUCTION CO., INC.	<b>E</b> Date of Incorporation 12/17/1996
<b>B</b> GA Withholding Tax Account Number 1985082-SL	<b>Business Address</b> (number and street) 1750 S. BRENTWOOD BLVD STE 701	<b>F</b> Inc Under Laws of What State DELAWARE
<b>C</b> GA Sales Tax Registration Number 9702745	<b>City or Town</b> County State ZIP Code Number ST. LOUIS, MO 63144	<b>G</b> Date Admitted into Georgia 1/02/1997
<b>D</b> Standard Industrial Classification Code 233300	<b>Location of Principle Place of Business</b> Telephone Number 1100 SPRING ST. STE 103 ATLANTA 314-963-0715	<b>H</b> Kind of Business CONSTRUCTION

**I** Number of shareholders 4 **J** Number of nonresident shareholders 3 **K** Federal ordinary income 593,805.

**L** Indicate latest taxable year adjusted by IRS 2001 And when reported to Georgia 2001

**Schedule 1 – Computation of Tax on Georgia Taxable Income** (Round to nearest dollar)

**1** Georgia taxable income 593,805.  
**2** Tax – 6% x line 1 35,628.30

**Schedule 2 – Computation of Net Worth Ratio** (To be used by foreign corporations only) (Round to nearest dollar)

	a Within Georgia	b Total Everywhere	c Georgia Ratio (a/b)
<b>1</b> Total value of property owned (total assets from balance sheet)	11,167,768.	11,344,518.	
<b>2</b> Gross receipts from business	12,638,208.	45,487,973.	
<b>3</b> Totals (line 1 plus line 2)	23,805,976.	56,832,491.	
<b>4</b> Georgia ratio (divide line 3a by 3b)			0.418880

**Schedule 3 – Computation of Net Worth Tax** (Round to nearest dollar)

<b>1</b> Total capital stock issued	3,000.
<b>2</b> Paid in or capital surplus	497,000.
<b>3</b> Total retained earnings SEE STATEMENT 1	1,445,195.
<b>4</b> Net worth (total of lines 1, 2, and 3)	1,945,195.
<b>5</b> Ratio (Georgia and domestic foreign corporation – 100%) (Foreign corporation – line 4, Schedule 2)	0.418880
<b>6</b> Net worth taxable by Georgia (line 4 x line 5)	814,803.
<b>7</b> Net worth tax (from table in instructions)	500.

**Schedule 4 – Computation of Tax Due or Overpayment** (Round to nearest dollar)

	a Income Tax	b Net Worth Tax	c Total
<b>1</b> Total tax (line 2, Schedule 1, and line 7, Schedule 3)		500.	500.
<b>2</b> Less: Credits and payments of estimated tax			
<b>3</b> Less credits claimed: <input type="checkbox"/> Job <input type="checkbox"/> Investment <input type="checkbox"/> Retraining <input type="checkbox"/> Child care <input type="checkbox"/> Research <input type="checkbox"/> Small co growth <input type="checkbox"/> Port activity <input type="checkbox"/> Basic skills <input type="checkbox"/> Other			
<b>4</b> Balance of tax due (line 1, less line 2 and line 3)			500.
<b>5</b> Amount of overpayment (line 2 and line 3 less line 1)			
<b>6</b> Interest due (see instructions)			
<b>7</b> Penalties due (see instructions)			
<b>8</b> Balance of tax, interest and penalties due with return			500.
<b>9</b> Amount of line 5 to be credited to 2002 estimated tax			

Declaration: I/We declare under the penalties of perjury that I/We have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge. Georgia public revenue code section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States free of any expense to the State of Georgia.

**CLIENT'S COPY**  
Signature of Officer WOLFE NILGES NAHORSKI PC Title 63141  
Signature of Individual or Firm Preparing the Return 63141 Identification No. or SSN P00161707  
763 S NEW BALLAS RD STE 110  
ST. LOUIS, MO 63141

Copy of the federal return and supporting schedules must be enclosed, otherwise this return is deemed incomplete.  
No extension of time for filing will be allowed unless copy of request for federal extension or Form IT-303 is attached to this return.

Make check payable to Georgia Income Tax Division. Mail to Georgia Income Tax Division, PO Box 740391, Atlanta, Georgia 30374-0391.

**Schedule 5 – Additions to Federal Income**

(Round to nearest dollar)

1 State and municipal bond interest (other than Georgia or political subdivision thereof) .....	1	
2 Net income or net profits taxes imposed by taxing jurisdictions other than Georgia .....	2	
3 Expense attributable to tax exempt income .....	3	
4 Other additions .....	4	
5 Total (add lines 1 through 4). Enter here and on line 8, Schedule 8 .....	5	

**Schedule 6 – Subtractions from Federal Taxable Income**

(Round to nearest dollar)

1 Interest on obligations of United States .....	1	
2 Other subtractions .....	2	
3 Total (add lines 1 and 2). Enter here and on line 10, Schedule 8 .....	3	

**Schedule 7 – Apportionment of Income (Part 1)**

	Within Georgia		Total Everywhere	
	A Beginning of year	B End of year	A Beginning of year	B End of year
1 Inventories .....				
2 Buildings (cost) .....	44,002.	71,089.	44,002.	71,089.
3 Machinery and equipment .....	122,089.	145,533.	122,089.	145,533.
4 Land .....				
5 Other tangible assets .....				
6 Total (lines 1 through 5) .....	166,091.	216,622.	166,091.	216,622.
7 Average (add columns A and B and divide by 2) .....	191,357.		191,357.	
8 Rented property (annual rate x 8) .....	1,264,248.		1,264,248.	
9 Total property .....	1,455,605.		1,455,605.	

Apportionment of Income (Part 2)	A Within Georgia	B Everywhere	C Do not round Column (a) / Column (b) Compute to 6 Decimals		D Do not round Georgia Factor Compute to 6 Decimals
1 Total property (Part 1 line 9) .....	1,455,605.	1,455,605.	1.000000	x 0.25	0.250000
2 Salaries, wages, commissions & compensation .....	2,306,453.	2,385,459.	0.966880	x 0.25	0.241720
3 Gross receipts from business .....	12,638,208.	45,487,973.	0.277836	x 0.50	0.138918
4 Georgia ratio (total column D) .....					0.630638

**Schedule 8 – Computation of Total Income for Georgia Purposes** (Round to nearest dollar)

1 Ordinary income (loss) per federal return .....	1	593,805.
2 Net income (loss) from rental real estate activities .....	2	
3a Gross income from other rental activities .....	3a	
b Less expenses .....	3b	
c Net business income from other rental activities .....	3c	
4 Portfolio income (loss):		
a Interest income .....	4a	153,968.
b Dividend income .....	4b	
c Royalty income .....	4c	
d Net short-term capital gain (loss) .....	4d	
e Net long-term capital gain (loss) .....	4e	
f Other portfolio income (loss) .....	4f	
5 Net gain (loss) under Section 1231 .....	5	-15,944.
6 Other income (loss) .....	6	
7 Total federal income (add lines 1 through 6) .....	7	731,829.
8 Additions to federal income (Schedule 5 above) .....	8	
9 Total (add lines 7 and 8) .....	9	731,829.
10 Subtractions from federal income (Schedule 6 above) .....	10	
11 Total income for Georgia purposes (subtract line 10 from line 9) .....	11	731,829.

**Schedule 9 – Computation of Georgia Net Income**

(Round to nearest dollar)

1 Total income for Georgia purposes (line 11, Schedule 8) .....	1	731,829.
2 Income allocated everywhere (attach schedule) .....	2	
3 Business income subject to apportionment (line 1 less line 2) .....	3	731,829.
4 Georgia ratio (line 4, Part 2, Schedule 7) .....	4	0.630638
5 Net business income apportioned to Georgia (line 3 x line 4) .....	5	461,519.
6 Net income allocated to Georgia (attach schedule) .....	6	
7 Total Georgia net income (add line 5 and line 6) .....	7	461,519.

## Consent Agreement of Nonresident Stockholders of S Corporations

Under Section 48-7-21(b)(7)(B) of the Georgia Income Tax Act and Regulations 560-7-3-.06(6) all nonresident stockholders must execute an agreement wherein said stockholders agree to pay Georgia income tax on their proportionate part of the corporation's Georgia taxable income or the S Corporation election will be terminated by the Commissioner. To ensure Georgia's recognition of your S Corporation election, a properly completed Form 600S-CA for each nonresident shareholder should be attached to Form 600S when filed.

**If Any One or More Nonresident Stockholders Fails or Refuses to File the Consent Agreement Herein, Do Not Use Form 600S, File on Form 600.**

Corporate Name		Federal Identification Number
ARCO DESIGN/BUILD CONSTRUCTION CO., INC.		43-1765582
Business Address		
1750 S. BRENTWOOD BLVD STE 701		
City	State	ZIP Code
ST. LOUIS	MO	63144

## Nonresident Stockholder

Name		Social Security Number
RICHARD R ARNOLDY		500-48-2031
Address		
418 YORKSHIRE PLACE		
City	State	ZIP Code
WEBSTER GROVES	MO	63119
Numbers of Shares Owned		
1,035		

As a nonresident stockholder in the above captioned corporation, I hereby agree to file a Georgia Individual Income Tax Return, Form 500, and report my pro rata share of income and pay any tax that might be due on the return, for the above referenced tax year.

Date 3/6/02 Taxpayer's Signature RA [Signature]

Create as many copies as needed.

## Consent Agreement of Nonresident Stockholders of S Corporations

Under Section 48-7-21(b)(7)(B) of the Georgia Income Tax Act and Regulations 560-7-3-.06(6) all nonresident stockholders must execute an agreement wherein said stockholders agree to pay Georgia income tax on their proportionate part of the corporation's Georgia taxable income or the S Corporation election will be terminated by the Commissioner. To ensure Georgia's recognition of your S Corporation election, a properly completed Form 600S-CA for each nonresident shareholder should be attached to Form 600S when filed.

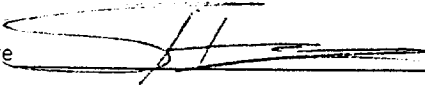
**If Any One or More Nonresident Stockholders Fails or Refuses to File the Consent Agreement Herein, Do Not Use Form 600S. File on Form 600.**

Corporate Name		Federal Identification Number
ARCO DESIGN/BUILD CONSTRUCTION CO., INC.		43-1765582
Business Address		
1750 S. BRENTWOOD BLVD STE 701		
City	State	ZIP Code
ST. LOUIS	MO	63144

## Nonresident Stockholder

Name		Social Security Number
STEPHEN F HOLSTE		350-64-9436
Address		
1300 COUNTRYSIDE MANOR PL		
City	State	ZIP Code
CHESTERFIELD	MO	63005
Numbers of Shares Owned		
150		

As a nonresident stockholder in the above captioned corporation, I hereby agree to file a Georgia Individual Income Tax Return, Form 500, and report my pro rata share of income and pay any tax that might be due on the return, for the above referenced tax year.

Date 3-6-02 Taxpayer's Signature 

Create as many copies as needed.

## Consent Agreement of Nonresident Stockholders of S Corporations

Under Section 48-7-21(b)(7)(B) of the Georgia Income Tax Act and Regulations 560-7-3-.06(6) all nonresident stockholders must execute an agreement wherein said stockholders agree to pay Georgia income tax on their proportionate part of the corporation's Georgia taxable income or the S Corporation election will be terminated by the Commissioner. To ensure Georgia's recognition of your S Corporation election, a properly completed Form 600S-CA for each nonresident shareholder should be attached to Form 600S when filed.

**If Any One or More Nonresident Stockholders Fails or Refuses to File the Consent Agreement Herein, Do Not Use Form 600S, File on Form 600.**

Corporate Name		Federal Identification Number
ARCO DESIGN/BUILD CONSTRUCTION CO., INC.		43-1765582
Business Address		
1750 S. BRENTWOOD BLVD STE 701		
City	State	ZIP Code
ST. LOUIS	MO	63144

### Nonresident Stockholder

Name		Social Security Number
JEFFREY L COOK		486-78-5541
Address		
12 ALGONQUIN LANE		
City	State	ZIP Code
ST. LOUIS	MO	63119
Numbers of Shares Owned		
1.035		

As a nonresident stockholder in the above captioned corporation, I hereby agree to file a Georgia Individual Income Tax Return, Form 500, and report my pro rata share of income and pay any tax that might be due on the return, for the above referenced tax year.

Date 3-7-02 Taxpayer's Signature 

Create as many copies as needed.



ARCO DESIGN/BUILD CONSTRUCTION CO., INC.

43-1765582

STATEMENT 1  
FORM 600S, SCH 3, LINE 3  
TOTAL RETAINED EARNINGS

RETAINED EARNINGS

TOTAL \$ 1,445,195.  
\$ 1,445,195.

TRANSMITTAL FORM FOR LEGISLATION

To Mayor's Office:

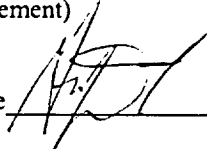
Greg Pridgeon

(For review & distribution to Executive Management)

Commissioner's Signature:



Director's Signature



From: Originating Dept: Finance/ Business License Contact (name): Jerome Bodiford 330-6431

Committee(s) of Purview: Finance Committee Committee Deadline: \_\_\_\_\_

Committee Meeting Date (s): \_\_\_\_\_ City Council Meeting Date: 7-21-03

**CAPTION:**

A Resolution authorizing refunds for the overpayment of Business License fees to ARCO Design/Build Construction, #069142LGB, in the amount of \$20,715.11 and for other purposes.

**BACKGROUND/PURPOSE/DISCUSSION:**

The overpayment was made on their Business License fees resulting from overstating the gross receipts. The Business has requested a refund of the overpayment.


FINANCIAL IMPACT (if any): Refund to be made from General Fund in the amount of \$20,715.11.

OTHER DEPARTMENT(S) IMPACTED: \_\_\_\_\_

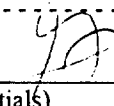
Coordinated Review With: \_\_\_\_\_

Mayor's Staff Only

Received by Mayor's Office:

7-1-03   
(date)

Reviewed:

  
(initials) (date)

Submitted to Council: \_\_\_\_\_  
(date)

Action by

Committee: \_\_\_\_\_ Approved \_\_\_\_\_ Adversed \_\_\_\_\_ Held \_\_\_\_\_ Amended

\_\_\_\_\_ Substitute \_\_\_\_\_ Referred \_\_\_\_\_ Other